Department of Finance

# STATE OF CALIFORNIA MANUAL OF STATE FUNDS

Fund: 3290
PAGE 1
Renumbered
From:

#### **Legal Title**

Road Maintenance and Rehabilitation Account, State Transportation Fund

#### **Legal Citation/Authority**

Chapter 5, Statutes of 2017 (SB 1) Section 36

Streets and Highways Code section 2031

### **Fund Classification**

#### **GAAP Basis**

Governmental/Special Revenue Funds

## **Fund Classification**

**Legal Basis** 

Governmental/Transportation Funds

#### **Purpose**

To administer the Road Maintenance and Rehabilitation Program in accordance with Streets and Highways Code section 2030 through 2038. The program addresses deferred maintenance on the state highway system and the local street and road system.

## **Administering Agency/Organization Code**

Department of Transportation/Org 2660

# **Major Revenue Source**

The following revenues are deposited in this fund pursuant to Streets and Highways Code section 2031:

- 1. Additional excise tax imposed upon each gallon of motor vehicle fuel.
- 2. Revenues from the portion of the transportation improvement fee.
- 3. Revenues from the increase in the vehicle registration fee.
- 4. One-half of the revenues attributable to the increase in the diesel fuel excise tax.

# Disposition of Fund (upon abolishment)

Pursuant to Government Code section 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.

## **Appropriation Authority**

Upon appropriation by the Legislature

#### **State Appropriations Limit**

**Included** - Revenues in this fund are proceeds of taxes, therefore, the fund is classified as included.

## **Comments/Historical Information**

New June 2017 **FUND 3290**